

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS
OF SAN BERNARDINO COUNTY, CALIFORNIA
AND RECORD OF ACTION**

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June 24, 2003

FROM: LARRY WALKER
Auditor/Controller-Recorder

SUBJECT: TRANSFER OF ASSESSMENT REDUCTION REFUNDS NOT CLAIMED TO THE COUNTY
GENERAL FUND

RECOMMENDATION: Authorize the Auditor/Controller-Recorder to transfer to the General Fund assessment reduction property tax refunds in the amount of \$887,700 that have not been claimed after notification from calendar years 1989 to 1997.

BACKGROUND INFORMATION: Revenue and Taxation Code (RTC) Section 5097.2 provides for the refund of property tax by the County Tax Collector or the County Auditor. RTC Section 5097 requires the entitled taxpayer to file a claim for a property tax refund within four years of the overpayment, and RTC 5104 allows a refund to the taxpayer without filing a claim if there has been no transfer of the property and the refund is less than \$5,000. RTC Section 5102 provides that, if no claim is filed within the time allowed, the overpayment may be transferred to the County General Fund on order of the Board of Supervisors.

Property tax refunds result most frequently from adjustments made to property valuations after taxes are paid. For potential regular tax roll refunds from \$10 to \$999, the owners of record for the specific year were notified of their entitlement by mail. If the potential regular tax roll refunds were greater than or equal to \$1,000, research was done to determine the actual payers of the property tax and those taxpayers have been notified twice by mail of their entitlements. For potential supplemental tax roll refunds of \$10 or greater, the owners of record at the event date were notified of their entitlement by mail. For potential refunds where there was no transfer of the property and the refund was less than \$5,000, the refunds were mailed to the owners of record. No mailings were made for any potential refunds of less than \$10.

The amount to be transferred to the General Fund represents amounts from calendar years 1989 to 1997. The average value of those refunds is about \$128.00 and the total amount to be transferred will be approximately \$887,700.

REVIEW BY OTHERS: This item has been reviewed by County Counsel (Kevin Norris, Deputy County Counsel) on June 10, 2003; and by the County Administrative Office (Tracy Lindsay, Administrative Analyst) on June 12, 2003.

FINANCIAL IMPACT: This transfer will result in \$887,700 of revenue to the County General Fund, which is approximately \$100,000 less than anticipated.

SUPERVISORIAL DISTRICT(S): All

PRESENTER: Larry Walker, Auditor/Controller-Recorder

Record of Action of the Board of Supervisors

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